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KRISTY H. NICHOLS  
COMMISSIONER OF ADMINISTRATION

**State of Louisiana**  
Division of Administration  
**Office of State Uniform Payroll**

August 05, 2015

OFFICE OF STATE UNIFORM PAYROLL MEMORANDUM #2016-05

TO: LaGov HCM Paid Agency Human Resources  
and Employee Administration Staff

FROM: Andrea P. Hubbard  
Director

SUBJECT: Employee Consents and Certification of Over Collected Taxes

The Internal Revenue Service (IRS) issued [Notice 2015-15](#) to explain the requirements for obtaining employee consents and written statements to support claims of overpaid Social Security and Medicare taxes. The requirements apply to employees paid through LaGov HCM who are receiving a refund of Social Security and/or Medicare taxes for prior tax years. OSUP has created OSUP Form/F099 to be in compliance with this notice. A sample form is attached for your review.

When applicable, OSUP will forward the completed form to the employee's Employee Administrator for obtainment of the employee's signature. The form includes a written statement that certifies that the employee has not made any previous claims (or the claims were rejected) and will not make future claims for refund of the over collection from the Internal Revenue Service. **Refunds will not be issued until the signed form has been forwarded to OSUP. Forms must be returned to OSUP within 45 days or it will be assumed that the employee does not provide consent.** In such case, the employee will not receive the tax refund through LaGov HCM.

Once the form is received by OSUP, Social Security and/or Medicare tax refunds will be processed through LaGov HCM. Form W2cs will be issued for applicable years. Social Security tax refunds may help off-set the amount of retirement employee contributions owed; therefore, it is important that signed forms are received as quickly as possible.

For questions, please contact a member of the OSUP Wage and Tax Administration Unit at [\\_DOA-OSUP-WTA@la.gov](mailto:_DOA-OSUP-WTA@la.gov) or (225):

Wendy Eggert 342-0714  
Tiko Ary 342-1651  
Gary Bennett 342-1652

Cindy McClure 342-5346  
Michelle Richmond 342-2053  
Tracy Smith 219-0191

APH:WRE/par

Attachment (Sample OSUP/F099)

CONSENT AND CERTIFICATION OF OVER COLLECTED TAXES

Employee Information

Date    /    /

Employee Name: \_\_\_\_\_

Social Security Number:        -    -    \_\_\_\_\_

Personnel Number: \_\_\_\_\_

Address: \_\_\_\_\_

(Number and street or P.O. box number )

(City, State, Zip Code)

You are due a refund of \$ \_\_\_\_\_ in Social Security and/or Medicare taxes. By signing this consent form, you are authorizing the State of Louisiana, Office of State Uniform Payroll (FEIN 72-1447520) to process this refund to you through LaGov HCM and to claim a refund for the overpayment of the employee share from the Internal Revenue Service (IRS).

For prior years, we will pursue a refund of the Social Security and/or Medicare tax overpayment on your behalf; however, in order for OSUP to do so your consent is required. You must also certify that you have not made any previous claims with the IRS and will not make any future claims for refund or credit of the amount of the over collection. Once your consent and certification is received, the refund will be processed through LaGov HCM. You will also receive a corrected W2 for each applicable year below to reflect the wages and taxes adjusted.

Tax Period 20	Amount \$	Type of tax: <input type="checkbox"/> Social Security <input type="checkbox"/> Medicare
Tax Period 20	Amount \$	Type of tax: <input type="checkbox"/> Social Security <input type="checkbox"/> Medicare
Tax Period 20	Amount \$	Type of tax: <input type="checkbox"/> Social Security <input type="checkbox"/> Medicare
Tax Period 20	Amount \$	Type of tax: <input type="checkbox"/> Social Security <input type="checkbox"/> Medicare

Basis of claim:

Consents must be provided within 45 days. If you do not provide consent by \_\_\_\_\_, we will assume that you are not providing consent and OSUP will not proceed with processing a refund.

*For prior years, I certify that I have not claimed, and will not claim, a refund or credit of the amount of the over collection on my personal income tax return or other method directly with the IRS.*

*This certification is given under penalties of perjury and to the best of my knowledge and belief, the statements are true, correct, and complete.*

\_\_\_\_\_  
Employee Signature

\_\_\_\_\_  
Date

Please fax to OSUP, Wage and Tax Administration Unit at (225) 342-1650 within 45 days of the request.

cc:    Employee Administrator (Agency        )  
      W-2c packet